



**The Chamber of
Tax Consultants**
Estd. 1926
Mumbai | Delhi
ज्ञानं परमं बलम्

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13th July 2019

To,
Shri Pramod Chandra Mody
Chairman
Central Board of Direct Taxes
North Block,
Delhi 110001.

Respected Sir,

Re: Request for Extension of due date for filing of return of income u/s 139 of
the Income-tax Act, 1961 due on 31st July, 2019

The Chamber of Tax Consultants (CTC), Mumbai was established in 1926. CTC is one of the oldest voluntary non-profit making organizations in Mumbai formed with the object of educating and updating its members on Tax and other Laws. It has a robust membership strength of about 4000 professionals, comprising Advocates, Chartered Accountants and Tax Practitioners. The Chamber also has created a niche with the Government and other regulatory agencies, where representations by the Chamber are received with all seriousness and continues this commitment since more than 90 years now.

1. Your goodself will appreciate that ITR's are notified in Income Tax Rules in the first week of April. Ideally the schema for electronic filing of returns should also be notified on 1st April.
2. This year there was a delay in release of various ITRs and schema except for ITR-1. The same are released mainly after 1st May, 2019.

Below are the release date and last update date for ITR schema:

TTR No.	Release date	Last update
1	09/04/2019	26/06/2019
2	02/05/2019	11/07/2019
3	10/05/2019	12/07/2019
4	09/04/2019	26/06/2019

5	28/05/2019	26/06/2019
6	08/07/2019	Java Utility not yet released
7	04/06/2019	Java Utility not yet released

3. Every time a Schema changes, the various software companies take about 3-4 days time to update their software of filling and uploading income tax returns on the website of the Income Tax Department. This has resulted in further delay in preparing/re preparing and uploading the returns of income. Most of the tax practitioners and professionals are using third party software to file the returns of income of their various clients.
4. Further, the Schema has been undergoing changes ever since – last such change having been announced as late as on 12th July 2019.
5. Thirdly, there is a delay in the issue of Form No.16 as the format of new Form No. 16 has under gone substantial changes and Hence the due date of issue of form 16s is extended to 10th July, 2019. Many employees have still not received Form No. 16 from their employers.
6. Effectively four months are available from the end of the financial year to file the return of Income and accordingly due date of filing the return of Income is 31st July, 2019. Because of above reasons considerable time has been lost out of the four months provided under the Act.
7. For the reasons mentioned herein, we humble request your honour to kindly extend the due date of return of Income which is due on 31st July, 2019.
8. Two years back, in a writ petition filed before the Hon'ble Bombay High Court for extension of due date u/s 139(1), the Government had committed before the High Court that the forms and facility for filing Returns of Income will be made available at the start of relevant Assessment Year. However this year while the ITR Forms were notified in first week of April, the filing schema were released in May except for ITR 1 and ITR 4.
9. Section 234F introduced vide Finance Act, 2017, mandates Fees of Rs. 1000 /Rs. 5000, in case Return of Income is filed after due date specified in Explanation 2 of Section 139(1). Further, there is no remedy or relief provided in the Act, against this fee. If the due date is not extended, it will cause a great

prejudice and financial loss to small category of tax payers even in genuine cases.

10. Had the forms been released in time and had there been no changes to the Schema and the Form 16s were made available within the time prescribed under the Act, the need to seek an extension of time beyond 31st of July would not have arisen.

We request your honour to kindly consider the above issue on priority basis and issue the necessary directions as may be needed u/s 119 of the income tax Act, 1961 well in time.

We look forward to your kind and thoughtful intervention and taking up our request for kind consideration.

Thanking you,
Sincerely,

For The Chamber of Tax Consultants

Sd/-
Vipul K. Choksi
President

Sd/-
Mahendra Sanghvi
Chairman
Law & Representation Committee

Sd/-
Apurva Shah
Co-Chairman